

**IN THE DISTRICT COURT OF THE UNITED STATES  
FOR THE MIDDLE DISTRICT OF ALABAMA  
EASTERN DIVISION**

NC-WC LP,	)
	)
Plaintiff,	)
	)
v.	) Civil Action No.: <b>3:06-cv-440-WKW-SRW</b>
	)
DAVID STIVARIUS, MALISSA	)
ADELL LEE, DELTA PROPERTIES,	)
ALAN K. FLEMING	)
and UNITED STATES DEPT. OF	)
TREASURY - INTERNAL REVENUE	)
SERVICE,	)
	)
Defendants.	)

**ANSWER**

Comes now the defendant, the Internal Revenue Service, by and through Leura G. Canary, United States Attorney for the Middle District of Alabama, and answers the plaintiff's complaint as follows:

**First Defense**

The plaintiff's complaint fails to state a claim upon which relief can be granted.

**Second Defense**

The defendant specifically reserves the right to add additional defenses of which it becomes aware during the progression of discovery.

**Third Defense**

Answering specifically the numbered paragraphs of the Complaint, utilizing the same paragraph numbering, the defendant admits, denies, and otherwise answers as follows:

1. The defendant is without sufficient information to form a belief as to the veracity of the allegations of paragraph 1 of the complaint, the same are therefore denied.
2. The defendant admits that the Internal Revenue Service is an agency of the United States government with an address as identified in the complaint, but is without sufficient information to form a belief as to the veracity of the remaining allegations of paragraph 2 of the complaint, the same are therefore denied.
3. The defendant admits the allegations of paragraph 3 of the complaint.
4. The defendant admits the allegations of paragraph 4 of the complaint.
5. The defendant admits the allegations of paragraph 5 of the complaint.
6. The defendant admits the allegations of paragraph 6 of the complaint.
7. The defendant is without sufficient information to form a belief as to the veracity of the allegations of paragraph 7 of the complaint, the same are therefore denied.
8. The defendant admits the allegations of paragraph 8 of the complaint.
9. Paragraph 9 of the complaint is in the form of a prayer for relief to which no answer is required.
10. Paragraph 10 of the complaint is in the form of a prayer for relief to which no answer is required.
11. Paragraph 11 of the complaint is in the form of a prayer for relief to which no answer is required.

The remaining paragraphs of the complaint are in the form of a prayer for relief to

which no answer is required.

Respectfully submitted this 7<sup>th</sup> day of July, 2006.

LEURA G. CANARY  
United States Attorney

By:s/ R. Randolph Neeley

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**CERTIFICATE OF SERVICE**

I hereby certify that I have this date served a copy of the foregoing upon all interested parties by mailing a copy of same, first class, postage prepaid, addressed as follows:

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Dated this the 7<sup>th</sup> day July, 2006.

s/R. Randolph Neeley  
Assistant United States Attorney